

**North Dakota Office of State Tax Commissioner
Sales & Use Tax Pre-Audit Questionnaire**

Taxpayer _____ Federal I.D. No. _____
N.D. Sales/Use Tax _____
Mailing Address _____ Permit No. _____
Telephone _____
Number _____

The following information will allow us to become familiar with you and your business operations in North Dakota.

1. Business Operation - Give a general description of your business activity in North Dakota.

2. List Parent Company, Subsidiaries, and/or Divisions doing business or having activity in North Dakota:

| Federal I.D. No. and N.D. Sales & Use Tax Permit No. | DBA | Address |
|---|-------|---------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

3. Records - List addresses where records such as journals, ledgers, sales and purchase invoices, resale or exemption certificates are located (if more than one location, explain type of records that are kept at each location).

Taxpayer's Record location:

Parent Company, Subsidiaries

Note: If your business makes sales that are subject to state sales tax, you should have on file completed resale or exemption certificates for all tax-free sales.

Do you have these certificates on file? ☐ Yes ☐ No

If "No," you should immediately obtain any certificates needed. (A taxpayer number by itself is not valid.)

All sales on which you did not collect tax and for which you do not have a valid certificate on file, will be assessed tax in an examination.

4. What is your annual accounting period? ☐ Calendar Year ☐ Fiscal Year-Ending Date _____

5. Person(s) to contact - Who is the person to contact to schedule an examination? (Please print or type)

Name _____ Title _____

Address _____ Phone No. _____

_____ Date _____

Thank you for your cooperation. If you have any questions, please contact the undersigned.